

# City of Berlin, NH

Board Of Assessors  
Minutes of Meeting  
March 6, 2019

Location: Assessor's Office, City Hall



Present: Robert Goddard, Chair of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Mark Eastman, Member of Board of Assessors  
Bryan Chevarie, Assessing Coordinator  
Members of the Public

1) **1) CALL TO ORDER**

The meeting was called to order at 3:30 PM.

2) **ROLL CALL & PLEDGE OF ALLEGIANCE**

Chair Robert Goddard – In attendance  
Member Kem Rozek – In attendance  
Member Mark Eastman – In attendance

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED JANUARY 19, 2019**

The minutes of the meeting of January 19, 2019 were sent to members of the Board prior to this meeting. Kem Rozek made a motion to accept and seal the minutes as typed. Robert Goddard seconded the motion. All in favor, the motion carried.

4) **NON-PUBLIC SESSION RSA 91-A:3 II (c)**

Mark Eastman made a motion to go into non-public session per RSA 91-A:3 II (c) "Matters which, if discussed in public, would likely affect adversely the reputation of any person..." Kem Rozek seconded this motion. All concurred. The Board of Assessors went into non-public session.

**RESULT OF NON-PUBLIC SESSION**

Kem Rozek made a motion to go into regular session and to seal the documentation provided as the information is confidential material and not right-to-know for issues discussed under RSA 91-A:3 II (c). Mark Eastman seconded the motion and stated that the Board was now in public session.

The following elderly and/or disabled lien deferrals were acted on:

**Macpherson-Conley, Laura                      286 Church Street                      120/342**

Robert Goddard made a motion to defer the 2017 real estate taxes for 286 Church Street, Map 120-Lot 342 as he felt that the applicant meets the criteria under RSA 72:38-a. Mark Eastman seconded the motion. All in favor, the motion carried.

**Bedell, Penny**

**26 Seventh Street**

**127/260**

The group discussed the RSA and qualifications that an applicant must meet in order to have their taxes deferred. Robert Goddard noted that RSA 72:38-a I (c) requires the applicant to live in the home. It was also noted that the applicant did not supply an accurate income and expense sheet to the Board after they had requested so after the June 20, 2018 meeting. A motion to deny the application and not defer the 2017 real estate taxes for 26 Seventh Street, Map 127-Lot 260 was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

**Beaudette, Michael & Shelly**

**117 Emery Street**

**119/154**

Robert Goddard made a motion to grant the request on the condition that the applicants have their income and expense sheet notarized. This motion would defer the 2016 & 2017 real estate taxes for 117 Emery Street, Map 119-Lot 154 as he felt that the applicants meet the criteria under RSA 72:38-a. Mark Eastman seconded the motion. All in favor, the motion carried with the condition noted.

**Buyer, N Sharon**

**40 Spring Street**

**128/156**

Mark Eastman noted that the income and expense sheet notes that payments are made toward real estate taxes. The City's Finance Department confirmed that this is not the case. Other inconsistencies in the income and expense form were noted. Mark Eastman made a motion to deny the application based upon financials sworn to by the applicant and the determination that real estate taxes fit into her budget. Kem Rozek seconded the motion. All in favor, the motion carried.

**5) REVIEW & APPROVE 2018 SALES STUDY**

The annual sales study was recently completed by Bryan Chevarie with the assistance of KRT Appraisal. The Board signed a form that the Department of Revenue requires before they finalize the City of Berlin's 2018 equalization ratio. At this point, the study has produced a median ratio of 95.9.

**6) GEORGE SANSOUCY CONTRACT**

The group was asked to review the annual George Sansoucy contract to appraise utility values for the City of Berlin for the 2019 tax year. After discussion, a list of points of interest was generated relating to the proposed contract. Bryan Chevarie will bring these items to the City Manager's attention.

**7) SIGN TIMBER TAX**

Members of the Board reviewed a report of timber cut for 680 Glen Avenue (Vintage Junkie). A bill in the amount of \$50.11 will be issued for the cut.

**8) SIGN EXCAVATION TAX**

Members of the Board reviewed a report of excavated materials submitted for Map 404-Lot 9. A bill in the amount of \$23.80 will be issued.

**9) ABATE INCORRECTLY BILLED PARCELS**

**348 Champlain Street 130/346**

This parcel had the “under construction” code incorrectly applied by data entry personnel during the 2018 tax year. This error was discovered after the 2018 second-half bills were generated. Members of the Board signed abatement paperwork in the amount of \$1,367 to correct this mistake.

**408 Willard Street 120/159**

The 2018 first-half tax bill was generated with an incorrect assessment (land only). The incorrect bill was abated and a special warrant was subsequently issued for the correct amount of \$1,211 at the June meeting. The billing software did not account for the payment of the special warrant when generating the 2018 second-half bill. Therefore, the Board signed abatement paperwork in the amount of \$1,211.

**353 High Street 120/253**

The 2018 first-half tax bill was generated with an incorrect assessment that did not reflect that the building was demolished prior to April 1, 2018. The incorrect bill was abated and a special warrant was issued for the correct amount of \$78 at the June meeting. The billing software did not account for the payment of the special warrant when generating the 2018 second-half bill.

**10) CURRENT USE APPLICATION**

**Highland Park Avenue 126/68**

The Board reviewed an application filed by Shadow Ridge, LLC. This parcel has already been approved by the Planning Board to be merged with Map 126-Lot1 for the upcoming 2019 tax year. The group approved of and signed the current use application. The form will be sent to the Coos County Registry of Deeds for recording.

**11) OTHER BUSINESS**

**Central River Power NH, LLC Abatement Discussion**

The group reviewed an application submitted by Central River Power NH, LLC regarding the Smith Hydro property and two other smaller parcels. George Sansoucy’s office will provide the Board with an official recommendation regarding the application, however, it was noted that the application was submitted.

**12) MEMBER COMMENTS**

There were no member comments.

**13) ADJOURNMENT**

There being no further business before the Board, a motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

The meeting ended at 6:45 PM

Respectfully submitted,  
Bryan Chevarie, Assessing Coordinator

\* Note: These minutes are unofficial until they have been accepted by the Board of Assessors by motion.